

CA Form 100S
BUSINESS RULES FOR TAX YEAR 2007
Version 2007v2.1

Rule Number	Parent Schema	Rule Text	Severity	Error Type
F100S-010	Form 100S Schedule Q	Form 100S, APB/APE [TaxPeriodBeginDate] or [TaxPeriodEndDate] can not be set to a date of 12-31-9999.	Reject and Continue	
F100S-020		Form 100S, APE [TaxPeriodEndDate] can not be earlier than APB [TaxPeriodBeginDate].	Reject and Continue	
F100S-030		Form 100S, APB [TaxPeriodBeginDate] can not be later than the current date [Timestamp].	Reject and Continue	
F100S-035		Form 100S, APE [TaxPeriodEndDate] can not be later than the current date [Timestamp].	Reject and Continue	
F100S-040		Form 100S, APE [TaxPeriodEndDate] can not be more than 375 days past APB [TaxPeriodBeginDate].	Reject and Continue	
F100S-060		Form 100S, APB [TaxPeriodBeginDate], APE [TaxPeriodEndDate] and California corporation number [CACorporationNumber] match a previously accepted return.	Reject and Continue	
F100S-065		Form 100S, APB [TaxPeriodBeginDate] cannot be earlier than 12-10-05.	Reject and Continue	
F100S-070		If Form 100S, Question A [Dissolved], [Surrendered], [Merged], [IRC338Sale], or [QSubElection] is checked, then the [DispositionDate] must be present.	Reject and Continue	
F100S-071		If Form 100S, Question D [IsWatersEdgeFiling] is checked "Yes", then Form 100-WE must be attached.	Reject and Continue	
F100S-091		Form 100S, Question E [AnyQSubSSubsidiariesIncluded] is checked "Yes", then Schedule QS Worksheet must be attached.	Reject and Continue	
F100S-100		Form 100S, Question C [BusinessActivityCode] must be a valid 6 digit Principal Business Activity (PBA) code per the current Form 100S Booklet.	Reject and Continue	
F100S-110		If Form 100S, Question P [IsApportioningUsingSchR] is checked "Yes", then Schedule R must be attached.	Reject and Continue	
F100S-155	Form 100S State Adjustments	If Form 100S, Line 4 [NetCapitalGain] amount is present, then Schedule D (100S) must be attached.	Reject and Continue	
F100S-160		If Form 100S, Line 5 [DepreciationAndAmortization] amount is present, then Schedule B (100S) must be attached.	Reject and Continue	
F100S-180		If Form 100S, Line 9 [IntercompanyDividendsDeduction] amount is present, then Schedule H (100S) must be attached	Reject and Continue	
F100S-190		If Form 100S, Line 10 [WatersEdgeDividendsDeduction] amount is present, then Schedule H (100S) must be attached	Reject and Continue	
F100S-210		If Form 100S, Line 12 [EDABusinessExpenseAndInterest] is present, then either Form 3805Z, Form 3807, or Form 3809 must be attached.	Reject and Continue	
F100S-220	CA NetIncome	If Form 100S, Line 16 [NetIncomeState] amount is negative, then Line 17 [Sec23802eDeduction], Line 18 [NOLCarryover], Line 19 [PiercesDiseaseEDANOLCarryover] and Line 20 [DisasterLossCarryover] may not be significant.	Reject and Continue	
F100S-230		Form 100S, Line 15 [NetIncomeAfterAdjustments] and Line 16 [NetIncomeState] amounts must be equal if Question P [IsApportioningUsingSchR] is answered No.	Reject and Continue	
F100S-240		If Form 100S, Line 15 [NetIncomeAfterAdjustments] and Line 16 [NetIncomeState] amounts are not equal then Question P [IsApportioningScheduleR] must be answered "Yes" and Schedule R, Line 1a [NetIncomeLossAfterAdjustments] must equal Form 100S, line 15 [NetIncomeAfterAdjustments].	Reject and Continue	

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F100S-243		If Form 100S, Line 18 [NOLCarryover] is positive, then Form 3805Q must be attached.	Reject and Continue	
F100S-246		If Form 100S, Line 18 [NOLCarryover] is present, the amount must equal Form 3805Q Part III, Line 3 [CurrYrNOLDeduction].	Reject and Continue	
F100S-248	Taxes	If Form 100S, line 22 [Tax] is more than \$800, then Form 3805Z, Form 3806, Form 3807, and 3809 Schedule Z Part IV [MinFranchiseTaxCrLimitation] must be blank.	Reject and Continue	
F100S-250		If Form 100S, Line 25 [AdditionalCreditsSubtotal] amount is present, then Schedule C (100S) or Form 3540 must be attached.	Reject and Continue	
F100S-260		Form 100S, Line 26 [TotalCreditsCurrYr] must equal the sum of Lines 23 [CreditAmount] + Line 24 [CreditAmount] + Line 25 [AdditionalCreditsSubtotal].	Reject and Continue	
F100S-265		If Form 100S, Line 28 [BuiltInGainsTax] amount is present, then Schedule D (100S) must be attached.	Reject and Continue	
F100S-290		Form 100S, Line 30 [TotalTax] must equal the sum of Line 27 [TaxMinusCredits], Line 28 [BuiltInGainsTax] and Line 29 [ExcessNetPassiveIncomeTax].	Reject and Continue	
F100S-295	Payments	If Form 100S, Line 33 [NonResOrRealEstateWithholding] is present, then either Form 592-B, Form 593-B, or Form 594 must be attached.	Reject and Continue	
F100S-270		Form 100S, Line 35 [TotalPayments] must equal the sums of Line 31 through Line 34 [OverpaymentPriorYear] + [AmountPaidEstimated] + [NonResOrRealEstateWithholding] + [AmountPaidWithExtension].	Reject and Continue	
F100S-300	Amount Due Or Refund	Form 100S, Line 40 [OverpaymentRefunded] must equal the result of Line 37 [OverpaymentBeforePenaltyAndInt] minus Line 38 [OverpaymentCreditedNxtYr] and Line 39 [StateUseTax] and Line 41a [PenaltyAndInterest], if applicable.	Reject and Continue	
F100S-310		If Form 100S, Line 41b [EstPenExceptionBorC] is checked, then Form 5806 must be attached.	Reject and Continue	
F100S-320		Form 100S, Line 42 [BalanceDueWithReturn] must equal the sum of Line 36 [TaxMinusCreditsAndPayments], Line 38 [OverpaymentCreditedNxtYr], Line 39 [StateUseTax], Line 41a [PenaltyAndInterest], minus Line 37 [OverpaymentBeforePenaltyAndInt].	Reject and Continue	
F100S-330	Schedule J	If Schedule J, Line 2 [LookBackInterest] is present, then Form 3834 must be attached.	Reject and Continue	
F100S-335		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3501Indicator] is present, then Form 3501, Line 16, column (c) [CreditRecapture] amount must be present.	Reject and Continue	
F100S-337		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3805ZIndicator] is present, then Form 3805Z, Part I, Line 1b [GeneralHiringCrRecapture] amount must be present.	Reject and Continue	
F100S-338		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3807Indicator] is present, then Form 3807, Part II, Line 2b [GeneralHiringCrRecapture] amount must be present.	Reject and Continue	
F100S-339		If Schedule J, Line 5 [CreditRecaptureAmount] attribute [CAForm3809Indicator] is present, then Form 3809, Side 1, Part V, Line 5 [GeneralHiringCrRecapture] amount must be present.	Reject and Continue	
F100S-350		If Schedule J, Line 6 amount [AddOnTaxesCreditRecaptureTotal] is present, then Form 100S, Line 36 [TaxMinusCreditsAndPayments] or Line 37 [OverpaymentBeforePenaltyAndInt] attribute [SchJIndicator] must be present and equal "From Schedule J".	Reject and Continue	
F100S-355	Schedule K	If Schedule K, Line 2, column (d) [NetRentalRealEstateIncomeLoss] amount is present, then Federal form 8825 must be attached to the state return.	Reject and Continue	

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F100S-360		If Schedule K, Line 7 column (d) [NetSTCGL] or Line 8 column (d) [NetLTCGL] amount is present, then Schedule D (100S) must be attached.	Reject and Continue	
F100S-365		If Schedule K, Line 11 column (d) [RecoveryPropertyExpenses] is present, then Schedule B (100S) must be attached.	Reject and Continue	
F100S-370	Schedule F	If Schedule F, Line 2 [CostOfGoodsSold] must equal Schedule V, Line 8 [CostOfGoodsSold].	Reject and Continue	
F100S-420		If Schedule F, Line 22 [OrdinaryIncomeLoss] is present, then amount must equal Form 100S, Line 1 [TradeOrBusinessIncomeLoss].	Reject and Continue	
SCHD (100S)-340	Schedule D (100S)	If Schedule D (100S), Section A, Line 2 [OtherSTCG] or Line 5 [OtherLTCG] amount is present, then Form 3805E must be present.	Reject and Continue	
SCHD1-010	Schedule D-1	If Schedule D-1, Line 4 [GainInstallmentSalesForm3805E] amount is present, then Form 3805E must be attached.	Reject and Continue	
SCHD1-020		If Schedule D-1, line 5 [GainLossForm8824] amount is present, then Federal form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-050		If Schedule D-1, line 14 [NetGainLossForm4684] amount is present, then Federal form 4684 must be attached to the state return.	Reject and Continue	
SCHD1-060		If Schedule D-1 Line 15 [OrdinaryGainInstalSalesFrm3805E] amount is present, then Form 3805E must be attached.	Reject and Continue	
SCHD1-070		If Schedule D-1, line 16 [OrdGainLossLikeKindExchg8824] amount is present, then Federal form 8824 must be attached to the state return.	Reject and Continue	
SCHD1-080		Schedule D-1, Line 17 [TotalOrdinaryGainLoss] must equal the sum of Line 10 column (g) [OrdinaryGainLoss] - Line 11 [OrdinaryLoss] + Line 12 [PropertyGainNonrecapturedLoss] + Line 13 [TotalSectionPropertyAmount] + Line 14 [NetGainLossForm4684] + Line 15 [OrdinaryGainInstalSalesFrm3805E] + Line 16 [OrdGainLossLikeKindExchg8824].	Reject and Continue	Modified
SCHD1-090		Schedule D-1, Line 34 [TotalSectionPropertyAmount] must equal the sum of Column A through D of Lines 28b [Section1245PropertyAmount] + 29g [Section1250PropertyAmount] + 30c [Section1252PropertyAmount] + 31b [Section1254PropertyAmount] + 32b [Section1255PropertyAmount] and entered on Part II, Line 13 [TotalSectionPropertyAmount].	Reject and Continue	
SCHR-020	Schedule R	Schedule R, Line 1c [CombinedOffsetAndNetIncomeLoss] must equal Line 1a [NetIncomeLossAfterAdjustments] + Line 1b [WatersEdgeOffset].	Reject and Continue	
SCHR-030		Schedule R, Line 4 [RentalProperty] must equal Line 3, column (c) from Schedule R-3 [NetIncomeLoss].	Reject and Continue	
SCHR-040		Schedule R, Line 6 [SaleOfAssets] must equal Line 2 column (e) [GrandTotalGainLoss] from Schedule R-4.	Reject and Continue	
SCHR-050		Schedule R, Line 35 [NetCAIncomeLoss] amount must equal Form 100 Line 19 or Form 100S, Side 1, Line 16 [NetIncomeState] amount.	Reject and Continue	
SCHR-060		Schedule R-1, Line 1, column (a) [TotalProperty] amount must be equal to or greater than Line 1, column (b) [TotalProperty] amount.	Reject and Continue	
SCHR-070		Schedule R-1, Line 2, column (a) [TotalPayroll] amount must be equal to or greater than Line 2, column (b) [TotalPayroll].	Reject and Continue	
SCHR-080		Schedule R-1, Line 3, column (a) [TotalSales] amount must be equal to or greater than Line 3, column (b) [TotalSales] amount.	Reject and Continue	
SCHR-090		Schedule R, Side 1, Line 18a [ApportionmentPercentage] must equal Schedule R-1, Line 5 [ApportionmentPercentage] amount.	Reject and Continue	

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Rule Number	Parent Schema	Rule Text	Severity	Error Type
F3523-010	Form 3523	If Form 3523, Line 17b amount [ReducedRegularCredit] is present, then attribute [Section280CElection] must be present and contain the value "Section280C".	Reject and Continue	
F3523-020		If Form 3523, Line 39b amount [RdcdAltIncrementalCredit] is present, then attribute [Section280CElection] must be present and contain the value "Section280C".	Reject and Continue	
F3805E-010	Form 3805E	If Form 3805E, Line 12 [IncomeRecapture] amount is present then Schedule D-1 must be attached.	Reject and Continue	
F3805E-020		Form 3805E, Line 13 [SumOfAdjBasisCommIncomeRcptr] must equal the sum of Line 10 [AdjustedBasis] + Line 11 [CommissionsOtherExpensesOfSale] + Line 12 [IncomeRecapture]	Reject and Continue	
F3805E-030		Form 3805E, Line 18 [ContractPrice] must equal the sum of Line 7 [SellingPriceLessMortgageIndbt] and Line 17 [MortgLessAdjBasisCommIncmRcptr], unless Line 14 [SumLessAdjBasisCommIncmRcptr] is less than or equal to zero.	Reject and Continue	
F3805E-040		Form 3805E, Line 26 [InstalSaleIncmLessOrdnyIncm] must equal the result of Line 24 [InstallmentSaleIncome] minus Line 25 [OrdinaryIncomePart].	Reject and Continue	
F3805E-050		Form 3805E, Line 37 [PaymentPriceLessOrdinaryIncome] must equal the result of Line 35 [TotPymtPrcMultipliedGroPrftPct] minus Line 36 [OrdinaryIncmUnderRecaptureRls].	Reject and Continue	
PMT-020	CA-Payment	If the CA-Payment document is present, then the Account Period Ending Date [AccountPeriodEnd] on your return payment request must match the Tax Period End Date [TaxPeriodEndDate] in the Return Header [CA-ReturnHeader].	Reject and Continue	
G0000-020	General Form Rules	Forms 3805Z, 3806, 3807 and 3809 Schedule Z Part II [CrLimitation] must be blank, if filed with Form 100S	Reject and Continue	
X0000-010	General Schema Rules	Your State return does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
X0000-020		Your Federal return does not match the latest published IRS Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
R0000-050		The EFIN on your return must match the EFIN on the submission manifest. You must contact your software provider to resolve this error.	Reject and Continue	
R0000-060		The number of Binary Attachments and/or Referenced Documents must equal the number of Binary Attachments and/or Referenced Documents computed by FTB.	Reject and Continue	
R0000-070		A federal return (XML) must be attached with every state submission except, the CA Form 568 or Form 100 [TypeOfCorp] = "FASIT".	Reject and Stop	
R0000-080		The tax year in the Return Header must match the tax year in the Submission Manifest.	Reject and Stop	
R0000-090		You cannot submit a 2007 tax year return, earlier than January 2, 2008.	Reject and Stop	
T0000-010	CA- Transmission Manifest	The "Count" of submissions in the [SubmissionDataList] does not equal the actual number of submission ZIP archives/files attached.	Reject and Stop	
T0000-030		Transmission Manifest not present. Unable to proceed.	Reject and Stop	
T0000-040		Multiple Transmission Manifests are present. Unable to proceed.	Reject and Stop	

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X0000-030		Your Transmission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
T0000-070		The Transmission ID must match the "Transmission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
T0000-080		The "ETIN" portion of your Transmission ID must match the ETIN in the Transmission Manifest.	Reject and Stop	
T0000-090		The "Current Year" portion of your Transmission ID is not current.	Reject and Stop	
T0000-100		The "Julian Date" portion of your Transmission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date).	Reject and Stop	
T0000-110		The "Transmission ID" is not unique.	Reject and Stop	
T0000-120		The ETIN in your Transmission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
T0000-130		Not every "Submission ID" in the [SubmissionDataList] has a corresponding submission ZIP archive/file contained within this transmission.	Reject and Stop	
T0000-140	General Transmission Errors	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
T0000-150		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	
T0000-160		No attachments/submissions are present. Unable to proceed.	Reject and Stop	
T0000-170		There is a problem with the name [TransmissionID] of your transmission file. All transmission files must have a naming convention that is according to the transmission specification contained in FTB Pub. 1346B. Please rename and resubmit the file	Reject and Stop	
X0000-040	CA- Submission Manifest	Your Submission Manifest does not match the latest published FTB Schema or is not well formed. You must contact your software provider to resolve this error.	Reject and Stop	
S0000-020		The Submission ID [SubmissionID] must match the "Submission ID" portion of the original outer ZIP archive/file name.	Reject and Stop	
S0000-040		The "EFIN" portion of your Submission ID must match the EFIN in the Submission Manifest.	Reject and Stop	
S0000-050		The "Current Year" portion of your Submission ID is not current.	Reject and Stop	
S0000-060		The "Julian Date" portion of your Submission ID is outside the acceptable range (cannot be more than five days prior to, or one day after the actual processing date).	Reject and Stop	
S0000-070		Your Submission ID is not unique.	Reject and Stop	
S0000-080		The EFIN in your Submission Manifest is not recognized as an Authorized e-file Provider by FTB.	Reject and Stop	
S0000-090		The Tax Year the submission applies to is either incorrectly identified or not supported (currently, only 2005 for the Form 100 and 2006 - 2007 for all forms types).	Reject and Stop	
S0000-095		Our records indicate that you are not authorized to submit a tax return of a type and for a tax year specified in the Submission manifest.	Reject and Stop	

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S0000-100	General Submission Errors	Invalid ZIP archive/file format. Unable to decompress data. Possibly corrupted.	Reject and Stop	
S0000-110		Invalid directory structure. Unable to find items where they're expected to be located.	Reject and Stop	
S0000-120		Submission Manifest not present. Unable to proceed.	Reject and Stop	
S0000-130		Multiple Submission Manifests are present. Unable to proceed.	Reject and Stop	
S0000-140		A State submission is not present. Unable to proceed.	Reject and Stop	
S0000-150		Multiple State submissions are present. Only one State submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop	
S0000-170		Multiple Federal submissions are present. Only one Federal submission XML Data is allowed in each Submission ZIP Archive. Unable to proceed.	Reject and Stop	